

EXHIBIT A

Time Detail



Invoice: 4063772
Client: 125264

10/09/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B150 09/18/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Call with counsel to unsecured creditor re lease assumptions and rejections (.3).
B150 09/26/25	Mtgs/Communications w/Creditor N. Rowles	1.10	1,589.50	Draft email update to Committee re Third Notice of distributions, motion to approve D&O settlement and Committee statement in support, motion to approve settlement with interchange defendants, fourth motion to extend exclusivity periods, and motion to amend case caption (.8); email correspondence with Committee professionals re same (.2); email correspondence with Committee re same (.1).
B150 09/26/25	Mtgs/Communications w/Creditor S. Lutkus	0.10	182.50	Review draft e-mail update to Committee; e-mail correspondence with N. Rowles re same (.1).



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Task / Date	Desc. / Name	Hours	Amount	Description
B160 09/02/25	Fee/Employment Applications N. Rainey	0.20	110.00	Internal communications re LEDES file for McDermott's tenth monthly fee application (.1); follow-up communications with D. Hurst re same (.1).
B160 09/03/25	Fee/Employment Applications N. Rowles	0.50	722.50	Revise draft omnibus order on third interim fee application (.4); email correspondence with M. Solimani (Cole Schotz) re same (.1).
B160 09/03/25	Fee/Employment Applications N. Rainey	0.20	110.00	Review LEDES file for McDermott's tenth monthly fee application (.1); email transmission and correspondence with the US Trustee's office re same (.1).
B160 09/04/25	Fee/Employment Applications D. Hurst	0.20	372.00	Analyze issue re third interim fee order (.1); draft multiple correspondence to N. Rowles re same (.1).
B160 09/04/25	Fee/Employment Applications N. Rowles	0.40	578.00	Multiple email correspondence with D. Hurst re proposed final order on McDermott's third interim fee application (.3); correspondence with Cole Schotz re same (.1).
B160 09/05/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Review McDermott August time detail for privilege and compliance with local rules (1.1).



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B160 09/09/25	Fee/Employment Applications S. Lutkus	0.20	365.00	E-mail correspondence from/to N. Rowles re matters relevant to scheduled fee app hearing (.1); review background materials re same (.1).
B160 09/10/25	Fee/Employment Applications D. Hurst	2.10	3,906.00	Review revised McDermott August time detail for privilege and compliance with local rules (.9); begin to review and revise McDermott August fee application (1.2).
B160 09/12/25	Fee/Employment Applications D. Hurst	0.50	930.00	Review further revised McDermott August time detail for privilege and compliance with local rules (.4); draft correspondence to N. Rowles re preparation of task code descriptions (.1).
B160 09/17/25	Fee/Employment Applications N. Rowles	0.90	1,300.50	Draft task code descriptions for August monthly fee statement (.9).
B160 09/18/25	Fee/Employment Applications D. Hurst	1.80	3,348.00	Review and revise McDermott August fee application (1.6); draft multiple correspondence to D. Azman, K. Going, N. Rowles re same (.2).
B160 09/22/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Review and finalize McDermott August fee application (.9); draft correspondence to N. Rainey re preparation of filing version of fee application (.1); draft correspondence to N. Rowles re



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Task / Date	Desc. / Name	Hours	Amount	Description
				filing of McDermott August fee application (.1).
B160 09/23/25	Fee/Employment Applications N. Rowles	0.30	433.50	Review draft McDermott August monthly fee application (.2); email correspondence with Cole Schotz and D. Hurst re filing same (.1).
B190 09/01/25	Other Contested Matters N. Rowles	0.20	289.00	Review C. Catanese research re investigative reports (.2).
B190 09/05/25	Other Contested Matters J. Haims	2.00	4,030.00	Review and revise draft D&O investigation report (1.7); correspondence with McDermott team regarding same (.3).
B190 09/05/25	Other Contested Matters S. Lutkus	0.20	365.00	Zoom conference with D. Azman and J. Haims re matters relevant to draft Committee investigation report (.2).
B190 09/06/25	Other Contested Matters J. Haims	0.50	1,007.50	Review and revise draft D&O investigation report (.5).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 09/07/25	Other Contested Matters J. Haims	0.80	1,612.00	Revise draft D&O investigation report (.5); review revised draft of D&O settlement agreement (.3).
B190 09/08/25	Other Contested Matters J. Haims	2.00	4,030.00	Revise draft D&O investigation report (1.8); correspondence with McDermott team regarding same (.2).
B190 09/08/25	Other Contested Matters E. Shereff	4.60	5,842.00	Research re investigative report issues (4.6).
B190 09/08/25	Other Contested Matters D. Azman	1.50	2,640.00	Review and revise investigative report (1.5).
B190 09/08/25	Other Contested Matters S. Lutkus	0.30	547.50	Review/analysis of revised language in draft D&O settlement agreement (.3).
B190 09/09/25	Other Contested Matters E. Shereff	6.40	8,128.00	Analyze board meeting minutes related to stalking horse bid, inventory thresholds, and DIP budgets for report (4.6); revise report to reflect comments (1.8).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 09/09/25	Other Contested Matters J. Haims	2.00	4,030.00	Review and revise investigation report (1.6); correspondence regarding same, 9019 motion (.4).
B190 09/09/25	Other Contested Matters D. Azman	1.30	2,288.00	Continue to review and revise investigative report (1.3).
B190 09/09/25	Other Contested Matters S. Lutkus	1.20	2,190.00	Begin to review draft Committee investigation report (1.2).
B190 09/10/25	Other Contested Matters K. Going	1.40	2,604.00	Review initial draft of report (.7) and comment on concepts (.4); call with D. Azman re settlement (.3).
B190 09/10/25	Other Contested Matters J. Haims	1.00	2,015.00	Review and revise draft D&O investigation report (1.0).
B190 09/10/25	Other Contested Matters D. Azman	2.00	3,520.00	Continue to review and revise investigative report (2.0).



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B190 09/10/25	Other Contested Matters S. Lutkus	3.90	7,117.50	Continue review of draft Committee investigation report (1.9); conference with K. Going re matters relevant to same (.2); prepare internal e-mail summary to J. Haims and E. Shereff re matters relevant to additional information required in respect of same (.2); finalize review of draft D&O settlement agreement (1.4); e-mail correspondence with Katten team re matters relevant to same (.1); multiple internal e-mail messages re matters relevant to same (.1).
B190 09/11/25	Other Contested Matters J. Haims	0.50	1,007.50	Continue to revise draft D&O investigation report (.5).
B190 09/11/25	Other Contested Matters E. Shereff	3.50	4,445.00	Revise draft report (2.9); draft correspondence to McDermott team re same (.1); discussion with McDermott team re next steps with respect to settlement (.5).
B190 09/11/25	Other Contested Matters D. Thomson	9.30	13,671.00	Telephone conference with S. Lutkus re investigation and related issues (.5); review documents and communications in connection with Committee D&O investigation (2.5); research re breach of fiduciary duty claims under Ohio law (4.0); revise investigation report (2.3).



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B190 09/11/25	Other Contested Matters D. Azman	1.30	2,288.00	Continue to review and revise in investigative report (1.3).
B190 09/11/25	Other Contested Matters S. Lutkus	1.10	2,007.50	Telephone conference with D. Thomson re matters relevant to draft Committee report in respect of D&O investigation (.5); prepare summary e-mail to D. Thomson re background information and documentation relevant to same (.4); follow-up e-mail correspondence to/from J. Haims and E. Shereff re matters relevant to K. Going comments to same (.2).
B190 09/12/25	Other Contested Matters J. Haims	0.70	1,410.50	Continue to review and revise draft D&O investigation report (.7).
B190 09/12/25	Other Contested Matters E. Shereff	0.50	635.00	Continue to revise investigation report to reflect comments (.5).
B190 09/12/25	Other Contested Matters D. Thomson	6.10	8,967.00	Revise investigation report (5.3); draft summary of issues re same (.7); correspond with S. Lutkus re revised investigation report (.1).



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B190 09/12/25	Other Contested Matters D. Azman	0.70	1,232.00	Continue to review and revise investigative report (.7).
B190 09/12/25	Other Contested Matters S. Lutkus	1.60	2,920.00	E-mail correspondence with N. Rowles (multiple) re matters relevant to requested Committee support for Debtor settlement in respect of Visa class action litigation (.3); e-mail correspondence from/to D. Azman re matters relevant to Committee statement in support of Debtors' 9019 motion in respect of D&O settlement (.1); multiple e-mail messages with J. Haims and E. Shereff re matters relevant to revisions to factual background in draft investigative report (.2); e-mail correspondence to D. Thomson re same (.1); review and revise revised draft of Committee investigative report (.9).
B190 09/13/25	Other Contested Matters J. Haims	0.50	1,007.50	Review revised draft of investigative report (.5).
B190 09/15/25	Other Contested Matters J. Haims	1.50	3,022.50	Review revised draft of settlement agreement (.3); review revised draft of D&O investigation report (.4); review draft joint motion to approve the D&O settlement (.3); correspondence regarding draft



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Task / Date	Desc. / Name	Hours	Amount	Description
				settlement agreement, draft investigative report, draft settlement approval motion, and strategy (.5).
B190 09/15/25	Other Contested Matters E. Shereff	8.00	10,160.00	Analyze SEC filings for report (4.2); analyze draft settlement papers (1.2); revise report to reflect additional comments (2.6).
B190 09/15/25	Other Contested Matters D. Azman	1.80	3,168.00	Continue to review and revise investigative report (1.8).
B190 09/15/25	Other Contested Matters D. Thomson	0.20	294.00	Telephone conference with S. Lutkus re revised investigation report (.2).
B190 09/15/25	Other Contested Matters S. Lutkus	4.60	8,395.00	Telephone conference with D. Thomson re matters relevant to revised draft Committee investigative report (.2); continue review of/revisions to draft investigative report (2.6); e-mail correspondence (multiple) to/from J. Winters (Katten) re same (.2); e-mail correspondence to/from Davis Polk team re same, draft joint 9019 motion (.2); e-mail correspondence with D. Azman re matters relevant to same (.1); e-mail correspondence



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Task / Date	Desc. / Name	Hours	Amount	Description
				from/to J. Haims re matters relevant to document edits (.2); review Committee bylaws in connection with determination of Committee signatory to settlement agreement (.3); further revise draft settlement agreement in accordance with same (.2); review Katten proposed edits to draft investigative report (.4); e-mail correspondence (multiple) from/to D. Azman re matters relevant to same (.2).
B190 09/16/25	Other Contested Matters E. Shereff	2.70	3,429.00	Analyze revised version of report (1.9); analyze and organize recent correspondence for report (.8).
B190 09/16/25	Other Contested Matters J. Haims	1.30	2,619.50	Correspondence re revised draft of settlement agreement (.3); review revised draft of D&O investigation report (.3); correspondence with McDermott team regarding draft settlement agreement, draft investigative report, draft settlement approval motion, and strategy (.7).
B190 09/16/25	Other Contested Matters K. Going	1.30	2,418.00	Review comments and changes to settlement agreement and Committee report (1.3).



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B190 09/16/25	Other Contested Matters N. Rowles	1.20	1,734.00	Analyze draft motion to approve D&O settlement (.7); review email correspondence with DPW team in connection with same (.3); email correspondence with S. Lutkus re same (.1); email correspondence with FTI re budget matters (.1).
B190 09/16/25	Other Contested Matters D. Azman	1.10	1,936.00	Continue to review and revise investigative report (1.1).
B190 09/16/25	Other Contested Matters S. Lutkus	9.80	17,885.00	E-mail correspondence to/from D. Azman re matters relevant to revised effective date language in draft D&O settlement agreement (.2); multiple follow-up e-mail messages with J. Haims re matters relevant to same (.2); revise draft settlement agreement (.7); e-mail correspondence with J. Winters (Katten) re same, proposed revisions to draft investigative report (.1); review and revise draft joint 9019 motion (3.3); telephone conference with S. Piraino re same (.1); prepare e-mail message to Davis Polk team re same, revised draft investigative report (.3); telephone conference with J. Haims re matters relevant to discovery undertaken by Committee (.1); multiple follow-up internal e-mail messages with J. Haims and K. Newsome re same (.1); further revise draft settlement agreement in



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				accordance with 9019 (.3); e-mail correspondence with J. Winters (Katten) re same (.1); follow-up e-mail correspondence with J. Winters re initial Committee comments to 9019 (.1); e-mail correspondence with S. Piraino (DPW) re same, Committee comments to settlement agreement (.1); final review of/revisions to draft Committee statement in support of settlement (2.8); e-mail correspondence with Davis Polk team, then Katten team re same (.1); review/further revise updated version of draft joint 9019 (1.1); e-mail correspondence with Davis Polk team re same (.1).
B190 09/16/25	Other Contested Matters K. Newsome	0.20	340.00	Communicate with S. Lutkus and J. Haims regarding interview targets (.2).
B190 09/17/25	Other Contested Matters J. Haims	1.30	2,619.50	Review revised drafts of settlement agreement, investigative report and settlement approval motion (1.3).
B190 09/17/25	Other Contested Matters S. Lutkus	4.10	7,482.50	Prepare e-mail summary to J. Haims and E. Shereff re matters relevant to factual background set forth in Committee draft statement in support of joint 9019 motion (.3); follow-up e-mail correspondence (multiple) from/to J. Haims, then E.



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				<p>Shereff re same (.2); revise draft statement in support in accordance with same (.2); prepare e-mail summary to Committee re recommendation in respect of draft D&O settlement agreement, draft 9019 motion in respect of same, and draft Committee statement in support (.7); e-mail correspondence (multiple) (.3), then telephone conference (.1) with L. Hu (FTI) re matters relevant to same; follow-up e-mail correspondence to Committee re finalization/filing of documents relevant to D&O settlement (.1); multiple e-mail messages to/from Katten team re matters relevant to finalization of settlement agreement (.5); multiple e-mail messages with Davis Polk team re matters relevant to same (.3); multiple internal e-mail messages with D. Azman re matters relevant to Committee execution of settlement (.1); review of finalized joint 9019 motion (1.1); multiple follow-up e-mail messages with Cole Schotz team re matters relevant to same (.2).</p>
B190 09/30/25	Other Contested Matters N. Rowles	0.30	433.50	Review certification of counsel re Herrera stay relief motion and monthly operating reports (.3).



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Task / Date	Desc. / Name	Hours	Amount	Description
B310 09/19/25	Claims Administration & Object S. Lutkus	0.20	365.00	Multiple e-mail messages with MWS, Cole Schotz, FTI, and Davis Polk teams re scheduling matters in respect of requested conference in connection with claims administration (.2).
B310 09/22/25	Claims Administration & Object S. Lutkus	0.70	1,277.50	Participate in Zoom conference with MWS, FTI, DPW, and AlixPartners teams re matters relevant to claims administration and wind down process (.4); multiple follow-up e-mail correspondence with N. Rowles and J. Alberto (Cole Schotz) re same (.2); follow-up e-mail correspondence from N. Rowles and J. Clarrey (AlixPartners) re same (.1).
B310 09/22/25	Claims Administration & Object N. Rowles	2.40	3,468.00	Teleconference with Committee and Debtor professionals re claims reconciliation process and distributions (.5); multiple teleconferences with L. Hu (FTI) re same (.4); draft summary analysis to MWS and Cole Schotz teams re same (1.1); revise same (.4).
Total Hours		110.80	Total For Services	\$181,366.50

Task Code Summary

Task Code	Description	Hours	Amount
B150	Mtgs/Communications w/Creditor	1.50	2,205.50
B160	Fee/Employment Applications	9.50	16,267.50
B190	Other Contested Matters	96.50	157,783.00
B310	Claims Administration & Object	3.30	5,110.50



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Task Code	Description	Hours	Amount
		110.80	181,366.50

Total This Invoice **\$181,366.50**

Timekeeper Summary

Name	Hours	Rate	Amount
D. Azman	9.70	1,760.00	17,072.00
K. Going	2.70	1,860.00	5,022.00
J. Haims	14.10	2,015.00	28,411.50
D. Hurst	6.80	1,860.00	12,648.00
S. Lutkus	28.00	1,825.00	51,100.00
K. Newsome	0.20	1,700.00	340.00
N. Rainey	0.40	550.00	220.00
N. Rowles	7.60	1,445.00	10,982.00
E. Shereff	25.70	1,270.00	32,639.00
D. Thomson	15.60	1,470.00	22,932.00
Totals	110.80		<u>\$181,366.50</u>